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IN THE UNITED STATES DISTRICT COURT
DISTRICT OF UTAH, CENTRAL DIVISION

MAR 14 2006
U.S. DISTRICT COURT
2006 MAR 21 A 10:39

UNITED STATES OF AMERICA, : Case No. 2:05CV1062 DS
Petitioner, :
v. : ORDER
J. KENT HOLLAND, President of J. Kent, : District Judge David Sam
Holland, P.C., :
Respondent.

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MAR 15 2006

OFFICE OF JUDGE
DAVID SAM

The United States of America filed a petition to enforce its June 17, 2005 IRS Summons ("the Summons") pursuant to 26 U.S.C. §§ 7402(b) and 7604(a). This Court issued an Order to Show Cause on February 8, 2006, which referred this matter to the magistrate judge under 28 U.S.C. § 636(b)(3) and directed him to hear the evidence and make a written recommendation to the District Court for proper disposition. United States v. Jones, 581 F.2d 816, 817 (10th Cir. 1978) (referring IRS summons enforcement to magistrate judge under 28 U.S.C. § 636(b)(3)). After reviewing the record de novo, I adopt the Magistrate Judge's Report and Recommendation and find that Respondent has failed to show cause why he should not be compelled to comply with the August 19, 2005 IRS Summons ("the Summons"). Consequently, I order Respondent to provide the information required by the Summons on or before March 27, 2006 to the IRS, which is located at 50 South 200 East, Salt Lake City, Utah 84111.

DATED this 21st day of March 2006.

BY THE COURT:



David Sam, United States District Court Judge

REF Order, 2:05CV1062

USA v Holland